

CITY COUNCIL

Finance, Audit & Budget Committee

Wednesday, January 23, 2012

5:00 pm

City Council Office

The Budget and Finance Committee's responsibilities include Annual Budget Review, Capital Improvement Programs, Financial Reports, Taxes (Rates, exonerations and exemption appeals), Fee Assessments, Review of Budget & Financial Reports, oversight of the City's external auditing, internal controls and any other financial or business practices, and reviewing the work of the City Auditor.

Committee Members: Donna Reed (Chair), Randy Corcoran (Vice-Chair) and Dennis Sterner

Although Council committee meetings are open to the public, public comment is not permitted at Council Committee meetings. However, citizens are encouraged to attend and observe the meetings. Comment from citizens or professionals during the meeting may be solicited on agenda topics via invitation by the Committee Chair.

All electronic recording devices must be at the entry door in all meeting rooms and offices, as per Bill No. 27-2012

I. Review CSC and IT Monthly Report

II. Legislative Review

- Procurement Policies – M. Bembenick

III. January Discussion

1. Library Tax Referendum Question
2. Library Tax Funding
3. Review and Amend Lease Agreements for City owned properties used by outside organizations
4. Create Defined Contribution Plan for new hires

IV. Review Finance Reports

- Income Statement YTD
- Income Statement Projection
- Review Expenditures/Revenues
- Cash Flow Projection
- Review Bank Statement Activity
- Review Transfers
- Contingency Account/Fund re beginning balance and YTD balance

V. Update from City Auditor re Internal Audits

- Compliance-transfers
- Audit re Disposition of Fine Arts Money and ability of Penn Corridor to disperse these funds
- Update on the status of all capital projects currently underway
- Select audits for 2013

VI. Update - Collection Report for Delinquent Taxes and Misc Fines & Fees (RE01)

VII. CD Report –

- a. Spent vs. Unspent CDBG Funds & Un-programmed CDBG Funds
- b. UDAG Fund
 - 2009 Balance Sheet/Income Statement

FOLLOW UP ISSUES

2013 Finance Committee Topics

January

5. Library Tax Referendum
6. Library Tax Funding
7. Review and Amend Lease Agreements for City owned properties used by outside organizations
8. Create Defined Contribution Plan for new hires

February

1. Land Value Tax – Presentation from Josh Vincent scheduled for Feb Work Session
2. Quarterly Review of External Auditor Findings – Report from Audit Committee
3. Update Delinquent Fee Collection

March

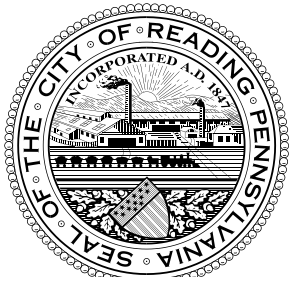
1. Land Value Tax Discussion
2. Quarterly review of 2013 Budget
3. Cost of EMS Services and EMS Transportation
4. Explore outsourcing EMS to other municipalities

April

1. Asset Inventory
2. CIP Committee process

May

1. Street Light or Street Assessment
2. Review and assess use of City, and Authority funds to provide best benefit



CITY COUNCIL

Finance Committee

Meeting Report Monday, September 17, 2012

Committee Members Attending: D. Reed, Chair, R. Corcoran, Vice Chair, D. Sterner

Others Attending: F. Acosta, D. Cituk, C. Younger, H. Tangredi, C. Zale, L. Kelleher, M. Kantner, M. Bembenick

Ms. Reed called the Finance Committee meeting to order at approximately 5:00 pm.

IT Report and CSC Report

Mr. Tangredi highlighted the IT report distributed electronically before the meeting. He noted that departments will begin to be charged back for IT services, so departments can begin to see the IT services they use.

The CSC Report was distributed. Mr. Tangredi stated that the report shows the complaints broken out by district. He asked how council would like to change the report regarding how complaints and their outcomes were being monitored.

Ms. Kantner stated that she has been working with the supervisors in Codes to expedite process of getting issues resolved. She also stated that it has been challenging due to staff vacations but she had assistance from all clerks as they had to revise forms. However, there have been minimal issues and everything seems to be positively moving forward.

Ms. Reed inquired about how many people work in the CSC. Ms. Kantner responded that 13 people work the department; however, they are all cross-trained.

Mayor Spencer entered the meeting at this time.

Mr. Sterner inquired if the process of communicating complaints to appropriate departments to

resolve issues has improved.

Mr. Tangredi explained that each department can close a work order (complaint).

Mr. Sterner inquired if the complaint then gets resolved when the department closes it.

Mr. Bembenick explained that CSC doesn't verify the resolution of a complaint once a particular department closes a complaint.

Mr. Corcoran provided an example: someone may have high weeds and trash in yard and gets a citation for high weeds but the trash continues to be an issue and remains unresolved, although the SR is closed out when the citation is issued.

Mr. Bembenick stated that an Aging Report is being developed that will ensure that complaints do not go on without resolution for a lengthy period of time. He will keep council posted.

Ms. Reed asked if there were any more questions and there were none.

City owned Vehicles

Mr. Bembenick reported that the inventory of the City's Vehicle Fleet consists of 388 vehicles; 21 of which are take home vehicles.

Ms. Reed questioned why the Redevelopment Authority has a take home vehicle and whether they pay for insurance and gas for the vehicle. She questioned why this is done for the Redevelopment Authority when the same is not provided to the Parking Authority.

Mayor Spencer explained that this vehicle is not "new" and its value is low.

Mr. Acosta inquired if it is cost neutral. Mr. Bembenick responded that it is cost neutral.

Ms. Reed commended Fleet Management for their performance as they keep many older vehicles with high mileage running.

Mr. Bembenick clarified that the number of take home vehicles doesn't necessarily mean that they are all being taken out at the same time. He stated that in Fire, only on-duty Deputy Chiefs and the Fire Chief have take home vehicles.

Mr. Acosta asked if only managers are taking home vehicles. Mr. Bembenick responded that, essentially, only managers take home vehicles.

Mr. Sterner asked if this included undercover cars.

Ms. Kelleher responded that rentals are utilized for undercover cars and they are not included. Rental cars are used so they can be changed out regularly.

Ms. Reed moved on to next item at this point.

Legal Contracts

Mr. Bembenick distributed a report and highlighted the report as follows:

- Jack Linton – pension fund - \$5,000/year in 2009
- Markowitz & Richman – Firemen’s pension - \$3,000/year in 2009
- Phil Rizutto – Police Pension - \$5,500/year
- Stephen Price – Zoning and two civil service boards - \$2,100/month per contract
- Ballard Spahr – general labor - approximately \$375/hour
- John Miravich – RAWA and WWTP - \$295/hour

Mr. Bembenick stated that Attorneys are \$275/hour and Assistants range from \$105 - \$225/hour. Mr. Bembenick explained that this is an incomplete list and will provide a full list in the future.

Mr. Sterner inquired if a contract is in place for labor matters.

Mr. Younger believes they had an agreement but is unaware if it has been updated. He will find that information.

Mr. Bembenick gave clarification regarding legal fees vs. other fees. He went on to continue listing contracts:

- Osmer Demming – Solicitor for Zoning Orange Stones matter - \$150/hour
- Edward Stock – Board of Ethics – approximately \$150/hour
- Keith Mooney – Orange Stones - \$155/hour
- Steven G. Welz – Zoning and Housing matters - \$190/hour

Mr. Corcoran asked what Orange Stones is. Ms. Kelleher explained that Orange Stones is affiliated with Fire Tree, an organization that provides drug and alcohol re-entry programs.

Mr. Younger interceded that Hartman Shurr may be taken off the list.

Mr. Bembenick went on to include Stevens & Lee; however, he did not have rates on them as of yet.

Mr. Younger explained that their rates are incorporated in the bond work that they do.

Mr. Bembenick went on to list William Ferren who handles “Slip and Fall” cases.

Mr. Younger explained that we are trying to do more slip & fall cases in house due to deductibles.

Mr. Acosta inquired if these slip and falls are through the entire city and was given an affirmative by Mr. Younger.

At this point Mr. Younger mentioned the Police Diversity Board and the City's desire to disband this board.

Ms. Kelleher stated that Attorney MacMain wanted to wait until two rounds of bilingual testing were completed before filing to set aside the settlement agreement with the PSLC.

Mr. Acosta commented on the need to change legislation to get more bilingual firemen and police officers in place. He suggested offering points to bilingual candidates.

Ms. Kelleher explained that extra points are awarded if the bilingual testing is passed.

Mayor Spencer stated that they are looking to start firefighters on a voluntary basis but this continues to be an on-going issue to be resolved.

Mr. Acosta commented on the importance of having bilingual servicemen and how it could mean the difference between life and death in given circumstances.

Mr. Bembenick continued with the list of contracts.

Mr. Younger stated that this list is a work in progress and will have a more accurate report.

Legislative Review

Ms. Kelleher stated that Mr. Geffken committed \$100,000 to CORE and the Redevelopment Authority will be reimbursing the \$30,000 spent by the City for 737 North 4th St., leaving \$70,000 for the acquisition of additional CORE properties and \$5,000 will go to Reading Beautification out of the contingency fund. She noted the success of the RBI SILOT program.

Mayor Spencer commented that businesses are contributing to the SILOT program and verified that letters are being sent out as requested by Mr. Acosta.

Budget Review

Mr. Zale reported that expenses are coming in at 67% through August. He stated that he will keep a close eye on expenditures to ensure balance at end of year.

Ms. Reed asked about the biggest expenses.

Mr. Zale explained that Fire and Police are the biggest expenditures; Mr. Zale reported there has been an increase in the number of units from PA State Funding which will increase our MMO payment by approximately \$80,000. He went on to explain that our structural deficit is \$7million and that the Tax Amnesty is not included in this figure. He noted that the \$7M deficit is made up of the unbudgeted debt payment, made possible through the settlement of the Due Tos/Due Froms and the mis-booking of \$2.3M in 2011, rather than in 2012, where it was budgeted.

Mr. Acosta asked when the Tax Amnesty Report can be reviewed.

Mr. Bembenick stated that he should have that report by the end of the month.

Mr. Zale stated that the Transfers are on track and that they are continuing to work with RAWA.

Mr. Acosta recommended that some research be done regarding SB 375 regarding City use of Water Authority money.

Auditor's Report

Mr. Cituk indicated that there was nothing new to report and asked if there were any questions for him.

No questions were asked and Ms. Reed adjourned the meeting at approximately 6:45 pm.

Respectfully submitted by Bea Rivera, Legislative Aide

FOLLOW UP ITEMS

1. Review of CDBG Budget
2. Report on Unprogrammed Funds
3. Amendment of 2012 CDBG Action Plan
4. Quarterly report contracts under \$25K (Dec)
5. Quarterly report legal contracts (Jan)
6. End to end SR process (Jan)
7. SR Aging Report (Jan)
8. Review repeat Ext. Audit Findings (Dec)
9. Review Tax Amnesty Report (Oct)
10. Select 2013 Internal Audits (Dec)



CITY COUNCIL

Finance Committee

Meeting Report Monday, December 17, 2012

Committee Members Attending: D. Reed, Chair, R. Corcoran, Vice Chair, D. Sterner

Others Attending: C. Snyder, D. Cituk, C. Younger, C. Zale, L. Kelleher, M. Kantner, M. Bembenick, B. Rivera

Ms. Reed called the Finance Committee meeting to order at approximately 4:05 pm.

Legislation Review

Ms. Reed began with Bill No. 107.

Mr. Corcoran stated that perhaps the legislation issue should be set aside for the Committee of the Whole where more members of council will be in attendance.

Ms. Reed agreed, as did Mr. Sterner.

Mr. Bembenick requested they go over the handout he presented on Thresholds and Delegations. He asked council if their concern is more about the spending limits or the actual procurement of services.

Ms. Reed stated that she is concerned about both; moreover, in terms of protection of the Managing Director.

Mr. Sterner agreed and stated that he believes that in protecting the Managing Director, it puts the accountability onto council.

Mr. Corcoran agreed with both Ms. Reed and Mr. Sterner.

Ms. Reed mentioned her appreciation of Ms. Snyder's loyalty and dedication in her role as Managing

Director and commended her outstanding duties.

Mr. Bembenick stated that they are trying to bring procurement into the 21st century. His concern is in going to a “zero-dollar” threshold which would not only put us outside of state regulations but also would create problems with the completion of the process in a timely manner.

Mr. Sterner stated that he would not agree to the “zero” threshold as he doesn’t feel comfortable with that; however, he is in agreement with the \$10,000 threshold.

Ms. Reed expressed her concern as being the possibility of egregious actions going into the New Year. She would be more inclined to implement the \$10,000 threshold now so as to not create any ‘surprises’ in January.

Mr. Sterner asked Mr. Bembenick if he foresees any problems putting into action the \$10,000 threshold.

Mr. Bembenick stated that he didn’t believe there would be major issues with doing so; however, he would feel more confident looking at what everything entails in total.

Ms. Snyder indicated that what will be different in 2013 is that most contracted services have been drastically cut.

Ms. Reed asked Mr. Bembenick how quickly this can be composed.

Mr. Bembenick stated that it could be possible to have this completed by mid-January.

Ms. Snyder asked Mr. Bembenick if he could have this by the first council meeting in January.

Mr. Bembenick stated that he could have that date as a tentative completion date and would keep council apprised of the progress being made should they run into unforeseeable complications.

At this time, V. Spencer entered the room. (4:20pm)

2013 Finance Meeting Topics

- **Land Value Tax**

Ms. Reed asked Mr. Cituk his thoughts on the Land Value Tax.

Mr. Cituk stated that he is hopeful that this year we can explore, investigate and edit early in the year so that we do not run into issues at the last minute.

Ms. Reed stated that a presentation on this topic will occur at the February work session.

Mr. Spencer stated that he felt nobody wanted to address this issue in January of last year; therefore, it was continually put aside.

- **Library Funding**

Mr. Sterner stated that his major concern is the funding to the Library. He asked if we could put this as a referendum on the ballot this year as a “Dedicated Library Tax” or something similar to finance the library.

Ms. Kelleher mentioned that it can be stated as a non-binding general question on the ballot such as “Would you support a Library Tax?”

Mr. Spencer acknowledged that the Library has gone to the County Commissioners for assistance and was told that there was just no funding available causing the Library frustration.

At this time, Mr. Marmarou entered the room. (4:30)

- **Asset Inventory**

Ms. Reed inquired as to what is ours and what is insured in terms of assets.

Mr. Cituk stated that he bases his asset numbers by dollar threshold circa 2000-2002 through American Appraisal Associates, the firm that last performed an asset assessment.

Ms. Reed stated that she is concerned about partnerships and what the City’s responsibility in a partnership situation would be. She also asked how often an inventory assessment is performed.

Mr. Cituk explained that they capitalize assets every year when new items are purchased and he gave an example of squad cars.

Ms. Snyder stated that the audit that was done in 2000 should be updated.

Mr. Younger agreed and stated that it should be updated yearly, regardless, for purposes of insurance.

At this time, M. Goodman-Hinnershitz entered the room.

Mr. Zale indicated that EHD handles the City’s evaluating of assets.

- **Delinquency Collections**

Mr. Sterner asked if headway is being made on all uncollected monies due.

Ms. Snyder commented that that is a priority in 2013 and the firm was named at the December 10th

Council meeting.

Mr. Marmarou stated that the same names keep surfacing in terms of money due and that there should be a way to shut them down at some point.

Mr. Spencer acknowledged that the Amnesty Program should help with delinquent collections as it has in that last Amnesty Program and that there is an ordinance to support shutting down those who continually do not pay.

Ms. Kantner stated that she has already presented the ordinance to show to non-paying persons and it resulted in them actually making the payment. Unfortunately, she indicated that businesses disappear sometimes which makes it difficult to keep tracking.

- **EMS**

Ms. Goodman-Hinnershitz stated that she wanted to address the EMS issue and asked what are the “legal requirements” pertaining to this.

Ms. Snyder stated that she believes this is an issue that needs to be addressed legislatively. She mentioned that perhaps there is an alternative transportation service that can be used.

Mr. Corcoran asked if we could incorporate BARTA in this.

Ms. Goodman-Hinnershitz explained that 211 was actually devised for these issues.

Ms. Snyder stated that this is a bigger issue than just a “City” issue; it is a regional issue.

Ms. Kelleher mentioned the possibility of outsourcing EMS to surrounding municipalities.

Mr. Sterner agreed that it would be a great initiative and suggested that these priorities be discussed administratively and through council.

- **Street Assessment/Street Lighting Assessment**

Ms. Snyder stated the need to pursue the issue of Street Light Assessment and Street Assessment in general.

- **External Audit Findings and CIP**

Ms. Snyder suggests we acquire a report of outstanding audit findings and passed legislation on the Capital Improvement Project which will put our funds and City funds to work more efficiently for everyone.

Mr. Cituk stated that the Audit Committee is meeting in January to discuss the findings.

Pension Reform

Mr. Bembenick suggested implementing quarterly budget reporting reviews. He asked what we can do in the pension reform process that will be less costly to the city and how pension reform can be structured moving forward.

Ms. Goodman-Hinnershitz stated that we are realizing that this should all be approached on a regional basis and combine all resources available.

No other comments were made and Ms. Reed adjourned the Finance Committee at approximately 5:00pm.

Respectfully submitted by Bea Rivera, Legislative Aide

FOLLOW UP ITEMS

11. Review of CDBG Budget
12. Report on Unprogrammed Funds
13. Amendment of 2012 CDBG Action Plan
14. Quarterly report contracts under \$25K (Dec)
15. Quarterly report legal contracts (Jan)
16. End to end SR process (Jan)
17. SR Aging Report (Jan)
18. Review repeat Ext. Audit Findings (Dec)
19. Review Tax Amnesty Report (Oct)
20. Select 2013 Internal Audits (Dec)



MEMORANDUM

TO: City Council, David Cituk
FROM: Christian F. Zale, City Controller
DATE: December 28, 2012
SUBJECT: Schedule of Transfers -December 2012

The following transfers occurred in December 2012 as specified in the 2012 council approved /revised budget:

To General Fund (01):

Indirect Cost: CD (32) \$15,833.33; Sewer (54) \$86,063.33; Recycling (56) \$11,195.00; **Water (50) \$56,503.33 for November and \$56,503.33 for December**

Transfers: Sewer (54) \$250,000.00; Recycling (56) \$16,666.67; **Water (50) \$368,333.33 for November; funds not available in December, will occur in January 2013**

Water RAWA Act 47: \$125,000.00 for November and \$125,000.00 for December

Meter Surcharges: Water (50) \$141,666.00

To Water Fund (50):

Meter Reading Cost: Sewer (54) \$6,833.33

RAWA Lease Agreement: From RAWA \$690,485.00 (**Changed per MOU.**)

To Self Insurance (52):

Sewer (54) \$75,416.67; Water (50) \$72,386.25; General (01) \$140,641.08

Corrections:

None

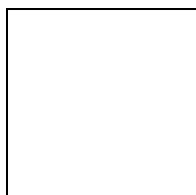
Additional Transfers:

None

Other Transfers:

None

These transfers are reflected in December trial balance. Also, the related cash has been transferred among the various funds; thus, no impact in the DT/DF accounts. This activity has been confirmed by the City Auditor.



CITY OF READING, PA

2013 MONTHLY BUDGETED TRANSFERS

FUND TRANSFERRED FROM:	CD	SEWER	RECYCLING	TRASH	WATER	RAWA	GENERAL	MONTHLY TOTAL	ANNUALIZED	TOTAL REVENUE	TRANSFER %
FUND TRANSFERRED TO:											
GENERAL (INDIRECT COST)	23,541.42	88,870.17	21,241.33	4,083.67	20,833.33	0.00	0.00	158,569.92	1,902,839.04		2%
GENERAL (TRANSFERS)	0.00	250,000.00	0.00	0.00	414,166.67	0.00	0.00	664,166.67	7,970,000.04		10%
GENERAL (RAWA ACT 47)	0.00	0.00	0.00	0.00	125,000.00	0.00	0.00	125,000.00	1,500,000.00		2%
GENERAL (METER SURCHARGE)	0.00	0.00	0.00	0.00	141,666.67	0.00	0.00	141,666.67	1,700,000.04		2%
SUBTOTAL	23,541.42	338,870.17	21,241.33	4,083.67	701,666.67	0.00	0.00	1,089,403.26	13,072,839.12	76,932,310.00	17%
WATER (METER READING COST)	0.00	15,000.00	0.00	0.00	0.00	0.00	0.00	15,000.00	180,000.00		
WATER (BILLING COST)	0.00	25,000.00	0.00	0.00	0.00	0.00	0.00	25,000.00	300,000.00		
WATER (LEASE AGREEMENT)	0.00	0.00	0.00	0.00	0.00	724,789.00	0.00	724,789.00	8,697,468.00		
SUBTOTAL	0.00	40,000.00	0.00	0.00	0.00	724,789.00	0.00	764,789.00	9,177,468.00		
SELF INSURANCE	0.00	47,630.67	7,008.67	0.00	8,200.67	0.00	219,665.33	282,505.34	3,390,064.08		
TOTAL	23,541.42	426,500.84	28,250.00	4,083.67	709,867.34	724,789.00	219,665.33	2,136,697.60	25,640,371.20		

City of Reading Community Development							
1/15/2013	Allocated	Estimated/	Spent/Drawndown		%	Project	
YEAR	per Action Plan	Encumbered	in IDIS	Unspent	Complete	Code	
			(PR05)				
2010 CDBG							
Barbey Playground Improvements	12,500.00	12,500.00	12,362.82	137.18	99%	32-10-01-02	
BPRC / RRA	169,000.00	169,000.00	26,272.68	142,727.32	16%	32-10-01-04	
Residential Facade Improvements	37,275.00	37,275.00	24,285.00	12,990.00	65%	32-10-10	
Fire Station Improvements	168,640.00	168,640.00	78,671.99	89,968.01	47%	32-10-88	
TOTAL	387,415.00	387,415.00	141,592.49	245,822.51	37%		
2011 CDBG							
3rd and Spruce Basketball Courts	100,000.00	100,000.00	92,367.60	7,632.40	92%	32-10-34-05	
Library Improvements	150,000.00	150,000.00	17,213.38	132,786.62	11%		
Olivet's Boys & Girls Clinton St Pool	88,000.00	88,000.00	80,947.28	7,052.72	92%	32-10-57-03	
Schlegel Park Pool Improvements	280,000.00	280,000.00	124,124.17	155,875.83	44%	32-10-01-05	
11th and Pike Playground Improvements	212,080.00	212,080.00	11,546.33	200,533.67	5%	32-10-21	
Barbey Playground	291,100.00	291,100.00	263,439.28	27,660.72	90%	32-10-01-02	
Facade Improvements – Commercial	50,000.00	50,000.00		50,000.00	0%	32-10-33	
Liberty Fire Station		26,000.00	3,802.46		15%	32-10-88	

	26,000.00			22,197.54			
Reading Iron Playground Improvements	135,000.00	135,000.00	73,479.23	61,520.77	54%	32-10-38-02	
Facade Improvements – Residential	35,000.00	35,000.00	13,157.40	21,842.60	38%	32-10-10	
TOTAL	1,367,180.00	1,367,180.00	680,077.13	687,102.87	50%		
<u>2012 CDBG</u>							
Abe Lincoln Hotel 108 payment	240,000.00	240,000.00	227,021.25	12,978.75	95%	32-10-09	
BCTV	76,000.00	76,000.00	50,000.00	26,000.00	66%	32-10-94	
CDBG Administration	481,092.40	481,092.40	348,186.53	132,905.87	72%	32-10-85	
Code Enforcement - PMI salaries	500,000.00	500,000.00	276,107.85	223,892.15	55%	32-10-29	
Code Enforcement - Trades salaries	170,000.00	170,000.00	171,660.53	(1,660.53)	101%	32-10-29	
Commercial Façade	20,000.00	20,000.00	-	20,000.00	0%	32-10-08	
Community Policing	215,000.00	215,000.00	130,603.69	84,396.31	61%	32-10-90	
Emergency Demos	444,510.88	444,510.88	178,613.61	265,897.27	40%	32-10-27	
Human Relations Fair Housing Education	16,000.00	16,000.00	14,614.81	1,385.19	91%	32-10-71	
Human Relations Landlord Tenant	6,000.00	6,000.00	3,310.16	2,689.84	55%	32-10-71	
Lance Place Playground	91,000.00	91,000.00	43,497.38	47,502.62	48%	32-10-03-03	
NHS Foreclosure Counseling	11,000.00	11,000.00	10,000.00	1,000.00	91%	32-10-42-01	
NHS Major System Rehab	75,000.00	75,000.00	-	75,000.00	0%	32-10-42	
Reading Public Library Main	111,039.42	111,039.42	-	111,039.42	0%	32-10-46	
*Microenterprise Technical Assistance	50,000.00	50,000.00	-	50,000.00	0%		
TOTAL	2,506,642.70	2,506,642.70	1,453,615.81	1,053,026.89	58%		

<u>HESG</u>							
Emergency Shelter Grant Admin	15,955.00	15,955.00	6,483.43	9,471.57	41%	32-10-85	
ESG11 Homeless Prevention	65,431.00	65,431.00	9,620.00	55,811.00	15%	32-10-02-01	
ESG11 Data Collection (HMIS)	10,000.00	10,000.00	-	10,000.00	0%		
ESG11 Shelter	121,352.00	121,352.00	114,292.00	7,060.00	94%		
TOTAL	212,738.00	212,738.00	130,395.43	82,342.57	61%		
<u>2012 HESG</u>							
ESG12 HMIS	\$0.00	\$0.00	-	\$0.00	#DIV/0!		
ESG12 Homeless Prevention	\$97,145.00	\$97,145.00	7,687.39	\$89,457.61	8%		
ESG12 Shelter	\$122,503.00	\$122,503.00	60,198.63	\$62,304.37	49%		
ESG12 Street Outreach	\$5,000.00	\$5,000.00	374.99	\$4,625.01	7%		
ESG12 Admin	\$18,215.00	\$18,215.00	7,632.44	\$10,582.56	42%		
TOTAL	242,863.00	242,863.00	75,893.45	\$166,969.55	31%		
<u>Other Accounts</u>	Balances	Deposit	Interest	Balances			
EZ FRED	9,880.39			9,880.39			
HOME PROG INC	376.91			376.91			
CDBG PROG INC	17,947.11	250.00		18,197.11			
UDAG	115,406.68			115,406.68	*Needs to be reconciled		
SECT 108	1,767,760.90			1,767,760.90			

STATE OF PA - CIDC (Microloan Prog)	223,233.17			223,233.17			
FAMILY BUSINESS PROGRAM	572,647.14			572,647.14			
NSP2 PROG INC*		38,018.41		38,018.41	*New acct being set up		
TOTAL CDBG EN BALANCE(1/15/2013)	2,066,421.36	from PR01					
TOTAL CDBG PI BALANCE (1/15/2013)	-	from PR01					
<u>CDBG Funds To Be Spent</u>							
Line of Credit	2,066,421.36						
TTL CDBG 2009 - 2012 To Be Spent	1,985,952.27						
Difference	80,469.09						
<u>CDBG 2012 Timeliness Test</u>							
**Timeliness Test Amount	3,503,193.00						
Line of Credit	2,816,760.67						
Over/(under Cap)	(\$686,432.33)	Which is 1.21 -- we need to be under 1.5 to meet test					

**Note: In compliance with CDBG Timelines rules by November 1, 2012, CDBG line of credit must be below \$3,503,193.00 *(current year grant times 1.5)*

HOME program reconciliation							
1/15/2013							
Program Year	Grant Balance (PR 27)	Admin Balance (PR 27)	OCR Balance (PR 02)	NHS Balance (PR02)	HfH Balance (PR02)	Unprogrammed	
2010	\$42,881.38	\$42,881.38	\$ 35,232.39	\$ (10,581.72)		(24,650.67)	
2011	\$616,163.35	\$94,350.80	\$ 98,744.71	\$ 157,839.51	\$ 238,196.39	27,031.94	

2012	\$ 698,011.00	\$ 69,801.10	\$ 428,209.90	\$ 105,000.00	\$ 95,000.00	-
Current	\$ 1,357,055.73	\$ 207,033.28	\$ 562,187.00	\$ 252,257.79	\$ 333,196.39	2,381.27